

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE S.SIRI JAGAN

TUESDAY, THE 17TH APRIL 2007 / 27TH CHAITHRA 1929

WP(C).No. 13398 of 2007(T)

PETITIONER:

M/S. SOUTH TRAVANCORE DISTILLERIES AND
ALLIED PRODUCTS, MARUTHUR, NEYYATTINKARA,
THIRUVANANTHAPURAM, REPRESENTED BY
ASST. MANAGER.

BY ADV. SRI.V.GIRI
SRI.S. ANANTHAKRISHNAN

RESPONDENTS:

1. THE ASST. COMMISSIONER (ASSMNT.),
SPECIAL CIRCLE, COMMERCIAL TAXES,
THIRUVANANTHAPURAM.
2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER (TAX) SRI. MATHEW GEORGE VADAKETHIL

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 17/04/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

S. SIRI JAGAN, J.

W.P.(C)NO.13398 OF 2007

DATED THIS THE 17th DAY OF APRIL, 2007

JUDGMENT

The petitioner challenges Ext.P14 interim order passed by the 2nd respondent in revision at the instance of the petitioner against Exts.P1 to P3. The petitioner's contention is that a mere reading of Exts.P1 to P3 itself would show that the 1st respondent has not applied his mind before passing Ext.P14 order. The learned counsel for the petitioner points out that the petitioner had filed detailed reply to the show cause notice under Section 45A of Kerala General Sales Tax Act. The 1st respondent has merely glossed over the objections by merely saying that the reply is not maintainable under law. The learned counsel for the petitioner therefore vehemently argues for an absolute interim stay in the place of Ext.P14 order by which the revisional authority has directed the petitioner to pay 50% of the disputed penalty.

2. Taking into account of the facts and circumstances of the case, I modify Ext.P14 order and direct the petitioner to pay 25% of the penalty imposed as per Exts.P1 to P3. In all other respects Ext.P14 would stand as such.

3. In view of the fact that the time fixed by the revisional

authority is to expire, the petitioner shall pay the amount within two weeks from today.

The writ petition is disposed of as above.

S. SIRI JAGAN, JUDGE

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